

September 24, 2004

HAND DELIVER

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station
Boston, Massachusetts 02110

Re: The Berkshire Gas Company - D.T.E. 04-47

Dear Secretary Cottrell:

Enclosed please find a copy of the Initial Brief of The Berkshire Gas Company for filing in the above-referenced proceeding.

Please call me if you require further assistance with respect to this matter.

Thank you for your consideration.

Very truly yours,

BROWN RUDNICK BERLACK ISRAELS LLP

By: _____
James M. Avery

JMA/cdw
Enclosure

cc: John Geary, Esq. Hearing Officer (w/2 enc via hand delivery)
Andreas Thanos, Assistant Director, Gas Division (w/enc via hand delivery)
Alexander Kofitse, Analyst, Gas Division (w/enc via hand delivery)
Jack Warchol, Analyst, Gas Division (w/enc via hand delivery)
Karlen Reed, Esq., Assistant Attorney General (w/2 enc via hand delivery)
John K. Habib, Esq. (w/enc)
Karen L. Zink, President, COO and Treasurer (w/enc)